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MAY 25 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Inventor:	Atty. Docket No.: 005288.00008
Bing WANG	
Serial No.:	Group Art Unit: 2143
Filed:	Examiner: Jean Giles, Jude
For:	Confirmation No.: 8167
Apparatus and Method for Handling Electronic Mail	

AMENDMENT

U.S. Patent and Trademark Office
Customer Service Window
Randolph Building
401 Dulany Street
Alexandria, VA 22314

Sir:

In response to the non-final Office Action mailed February 27, 2006, please amend the instant application as follows:

Amendments to the Claims are reflected in the Listing of Claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 12 of this paper.

If any fees are required or if an overpayment is made, the Commissioner is authorized to debit or credit our Deposit Account No. 19-0733, accordingly.